



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

53 Valley 0975 Glasgow K-12 Schools

### 0926 Glasgow K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	5,002,324.16	4,990,724.16	0.00	11,600.00	0.00	0.00
21XX Support Services - Students	333,074.53	333,074.53	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	39,565.87	39,565.87	0.00	0.00	0.00	0.00
222X Educational Media Services	263,732.43	263,732.43	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	179,140.39	179,140.39	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	466,070.41	466,070.41	0.00	0.00	0.00	0.00
25XX Support Services - Business	166,416.89	218.09	166,198.80	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	945,807.20	931,333.20	0.00	14,474.00	0.00	0.00
27XX Student Transportation Services	331,706.65	331,706.65	0.00	0.00	0.00	0.00
31XX Food Services	237,250.32	237,250.32	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	52,611.65	52,611.65	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	198,393.67	198,393.67	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	194,509.74	0.00	0.00	194,509.74	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	37,457.35	0.00	0.00	0.00	37,457.35	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	23,588.00	0.00	0.00	23,588.00	0.00	0.00
<b>Totals</b>	8,471,649.26	8,023,821.37	166,198.80	244,171.74	37,457.35	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	8,471,649.26					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0926 Glasgow K-12 Schools</b>	Indirect/Direct	166,198.80 / 8,023,821.37	2.07%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0926 Glasgow K-12 Schools	0.0142	0.0143	0.0139	0.0135	2.07%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0926 Glasgow K-12 Schools	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0926 Glasgow K-12 Schools	0.0142	0.0143	0.0139	0.0135	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0926 Glasgow K-12 Schools			1.46%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>			<u>2018</u>	<u>SS Reclaasified Rate</u>
0975 Glasgow K-12 Schools			<b>1.46%</b>	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**53 Valley 0976 Frazer Public Schools**

#### 0927 Frazer Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,107,122.32	1,107,122.32	0.00	0.00	0.00	0.00
21XX Support Services - Students	28,097.32	28,097.32	0.00	0.00	0.00	0.00
222X Educational Media Services	23,709.67	23,709.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	172,284.30	172,284.30	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	101,897.73	101,897.73	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	7,000.00	0.00	7,000.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	274,416.01	274,416.01	0.00	0.00	0.00	0.00
27XX Student Transportation Services	125,058.90	55,707.40	0.00	69,351.50	0.00	0.00
31XX Food Services	84,570.25	84,570.25	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,788.57	4,788.57	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,774.63	2,774.63	0.00	0.00	0.00	0.00
<b>Totals</b>	1,931,719.70	1,855,368.20	7,000.00	69,351.50	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,931,719.70					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**53 Valley 0976 Frazer Public Schools**

**0928 Frazer H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	570,150.20	570,150.20	0.00	0.00	0.00	0.00
21XX Support Services - Students	108,361.04	108,361.04	0.00	0.00	0.00	0.00
222X Educational Media Services	42,841.23	42,841.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	162,095.74	162,095.74	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	28,502.81	28,502.81	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	353,794.26	209,227.87	0.00	144,566.39	0.00	0.00
27XX Student Transportation Services	131,913.94	72,562.44	0.00	59,351.50	0.00	0.00
31XX Food Services	10,363.52	10,363.52	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,403.46	7,403.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	95,935.33	95,935.33	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	9,259.00	0.00	0.00	9,259.00	0.00	0.00
<b>Totals</b>	1,520,620.53	1,307,443.64	0.00	213,176.89	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,520,620.53					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0927 Frazer Elem	Indirect/Direct	7,000.00 / 1,855,368.20	0.38%		
	LE 0928 Frazer H S	Indirect/Direct	0.00 / 1,307,443.64	0.00%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0927 Frazer Elem	0.0051	0.0018	0.0021	0.0025	0.38%
	0928 Frazer H S	0.0051	0.0018	0.0021	0.0025	0.00%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0927 Frazer Elem	0.0000	0.0000	0.0000	0.0000	
	0928 Frazer H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0927 Frazer Elem	0.0051	0.0018	0.0021	0.0025	
	0928 Frazer H S	0.0051	0.0018	0.0021	0.0025	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0927 Frazer Elem	0.29%	
	0928 Frazer H S	0.22%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0976 Frazer Public Schools	<b>0.26%</b>	
<b>Your Preliminary Rate by School System (SS) is:</b> This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**53 Valley 0980 Hinsdale Public Schools**

#### 0932 Hinsdale Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	414,290.77	414,290.77	0.00	0.00	0.00	0.00
21XX Support Services - Students	8,912.56	8,912.56	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	22,566.43	22,566.43	0.00	0.00	0.00	0.00
222X Educational Media Services	4,767.66	4,767.66	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	106,775.27	106,775.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	25,038.92	0.00	25,038.92	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	117,736.56	117,736.56	0.00	0.00	0.00	0.00
27XX Student Transportation Services	82,344.31	50,977.61	0.00	31,366.70	0.00	0.00
31XX Food Services	43,345.87	43,345.87	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,872.93	2,872.93	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,646.65	5,646.65	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	9,347.67	0.00	0.00	9,347.67	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,073.23	0.00	0.00	2,073.23	0.00	0.00
<b>Totals</b>	845,718.83	777,892.31	25,038.92	42,787.60	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	845,718.83					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**53 Valley 0980 Hinsdale Public Schools**

**0933 Hinsdale H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	357,381.91	357,381.91	0.00	0.00	0.00	0.00
21XX Support Services - Students	23,743.43	23,743.43	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	26,677.58	26,677.58	0.00	0.00	0.00	0.00
222X Educational Media Services	4,997.65	4,997.65	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	102,692.42	102,692.42	0.00	0.00	0.00	0.00
25XX Support Services - Business	27,298.36	0.00	27,298.36	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	117,356.47	117,356.47	0.00	0.00	0.00	0.00
27XX Student Transportation Services	108,360.58	50,727.28	0.00	57,633.30	0.00	0.00
31XX Food Services	29,256.24	29,256.24	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,631.73	1,631.73	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,787.42	9,787.42	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	9,347.67	0.00	0.00	9,347.67	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	907.54	0.00	0.00	907.54	0.00	0.00
<b>Totals</b>	819,439.00	724,252.13	27,298.36	67,888.51	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	819,439.00					

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## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0932 Hinsdale Elem	Indirect/Direct	25,038.92 / 777,892.31	3.22%		
	LE 0933 Hinsdale H S	Indirect/Direct	27,298.36 / 724,252.13	3.77%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0932 Hinsdale Elem	0.0000	0.0000	0.0000	0.0044	3.22%
	0933 Hinsdale H S	0.0000	0.0000	0.0000	0.0044	3.77%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0932 Hinsdale Elem	0.0000	0.0000	0.0000	0.0000	
	0933 Hinsdale H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0932 Hinsdale Elem	0.0000	0.0000	0.0000	0.0044	
	0933 Hinsdale H S	0.0000	0.0000	0.0000	0.0044	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0932 Hinsdale Elem	0.70%	
	0933 Hinsdale H S	0.80%	

Line F Average of LE's contained under one School System Code (SS)		2018	SS Reclaasified Rate
0980 Hinsdale Public Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>0.75%</b>	
	This same rate is applied to both EL and HS in the same SS		

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## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

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## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

53 Valley 0981 Opheim K-12 Schools

#### 0935 Opheim K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	487,544.67	487,544.67	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,787.93	6,787.93	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,943.73	4,943.73	0.00	0.00	0.00	0.00
222X Educational Media Services	50,022.39	50,022.39	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	160,056.95	160,056.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	70,276.70	9,613.38	60,663.32	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	173,932.39	173,932.39	0.00	0.00	0.00	0.00
27XX Student Transportation Services	62,200.04	62,200.04	0.00	0.00	0.00	0.00
31XX Food Services	56,395.23	56,395.23	0.00	0.00	0.00	0.00
33XX Community Services	500.00	500.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,000.65	10,000.65	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,922.22	24,922.22	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	10,272.06	0.00	0.00	10,272.06	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	961.01	0.00	0.00	961.01	0.00	0.00
<b>Totals</b>	1,118,815.97	1,046,919.58	60,663.32	11,233.07	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,118,815.97					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0935 Opheim K-12 Schools</b>	Indirect/Direct	60,663.32 / 1,046,919.58	5.79%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0935 Opheim K-12 Schools	0.0403	0.0414	0.0401	0.0404	5.79%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0935 Opheim K-12 Schools	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0935 Opheim K-12 Schools	0.0403	0.0414	0.0401	0.0404	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0935 Opheim K-12 Schools			4.18%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2018</u>	<u>SS Reclaasified Rate</u>
0981 Opheim K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>4.18%</b>	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

53 Valley 0982 Nashua K-12 Schools

### 0937 Nashua K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	823,342.50	823,342.50	0.00	0.00	0.00	0.00
21XX Support Services - Students	73,408.08	73,408.08	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	9,665.42	9,665.42	0.00	0.00	0.00	0.00
222X Educational Media Services	134,906.90	134,155.84	0.00	751.06	0.00	0.00
23XX Support Services - General Administration	121,775.86	121,775.86	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	61,793.28	50,697.28	0.00	11,096.00	0.00	0.00
25XX Support Services - Business	60,202.22	11,884.18	48,318.04	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	303,645.77	296,575.37	0.00	7,070.40	0.00	0.00
27XX Student Transportation Services	61,878.41	61,878.41	0.00	0.00	0.00	0.00
31XX Food Services	60,934.19	49,973.66	0.00	10,960.53	0.00	0.00
34XX Extracurricular - Activities	18,720.33	18,720.33	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	49,925.72	49,925.72	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	11,325.00	0.00	0.00	11,325.00	0.00	0.00
<b>Totals</b>	1,791,523.68	1,702,002.65	48,318.04	41,202.99	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,791,523.68					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>					<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0937 Nashua K-12 Schools</b>	Indirect/Direct	48,318.04 / 1,702,002.65		2.84%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0937 Nashua K-12 Schools	0.0405	0.0321	0.0325	0.0332	2.84%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0937 Nashua K-12 Schools	0.0405	0.0321	0.0325	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0937 Nashua K-12 Schools	0.0405	0.0321	0.0325	0.0332	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0937 Nashua K-12 Schools				3.17%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2018</u>	<u>SS Reclaasified Rate</u>
0982 Nashua K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>3.17%</b>	
This same rate is applied to both EL and HS in the same SS			

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

53 Valley 0986 Lustre Elementary

#### 0941 Lustre Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	256,748.11	256,748.11	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,582.88	4,582.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	58,087.53	58,087.53	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	49,729.54	49,729.54	0.00	0.00	0.00	0.00
27XX Student Transportation Services	151,752.50	77,536.50	0.00	74,216.00	0.00	0.00
31XX Food Services	14,180.12	14,180.12	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	75.36	75.36	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	314.95	0.00	0.00	0.00	314.95	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,278.44	0.00	0.00	3,278.44	0.00	0.00
<b>Totals</b>	538,749.43	460,940.04	0.00	77,494.44	314.95	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	538,749.43					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

<b>Line A</b>	<b>LE 0941 Lustre Elem</b>	Indirect/Direct	0.00 / 460,940.04	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0941 Lustre Elem	0.0000	0.0000	0.0000	0.0000	0.00%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0941 Lustre Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0941 Lustre Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0941 Lustre Elem				0.00%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2018</u>	<u>SS Reclaasified Rate</u>
0986 Lustre Elementary		
<b>Your Preliminary Rate by School System (SS) is:</b>	<b>0.00%</b>	
This same rate is applied to both EL and HS in the same SS		

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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